

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO**

INTERNAL REVENUE SERVICE,)	
)	
)	
)	
v.)	Civil Action No.
)	
GBX PR LLC,)	
)	
)	

DECLARATION

I, Tania Malaga, declare:

1. I am a duly commissioned Revenue Agent employed in the Small Business/Self-Employed Division of the Internal Revenue Service ("IRS") in Mountainside, New Jersey.
2. In my capacity as a Revenue Agent, I am conducting an examination of the tax liability of The Natchez New Orleans LLC for the Form 1065 for the tax year ending December 31, 2019.
3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on June 9, 2022, an IRS summons to GBX PR LLC ("PR"), the partnership representative of the taxpayer, care of Kelly Hoy, registered agent of GBX Registered Agent, LLC, registered agent of PR, to

produce for examination books, papers, records, or other data as described in said summons. The summons is attached as Exhibit 1.

4. In accordance with section 7603 of Title 26, U.S.C., on June 10, 2022, Revenue Officer Joanne Gross served an attested copy of the IRS summons described in paragraph 3 above on PR by handing a copy of the summons to Ms. Hoy. On June 13, 2022, Revenue Agent Tania Malaga also served the Service of Summons to the PR by certified mail.

5. The summons directed PR to appear before me on July 7, 2022, at the IRS office located in Brooklyn, New York, or to produce for examination documents and records as described in the summons on or before that date.

6. On July 6, 2022, Ms. Hoy sent me a letter in response to the summons indicating PR's contention that the summons was improper and that the summoned information was "functionally within the IRS's possession".

7. On July 7, 2022, no representative of PR appeared in response to the summons, nor did PR produce any of the summonsed material.

8. On September 7, 2022, a "last chance letter" was sent to PR by the IRS Office of Chief Counsel proposing an alternate date to comply with the summons, scheduled for September 16, 2022, at the IRS office located in Mountainside, New Jersey.

9. On September 15, 2022, Ms. Hoy re-sent me copies of her July 6, 2022, correspondence.

10. No representative of PR appeared at the IRS office located in Mountainside, New Jersey on September 16, 2022, nor did PR produce any examination books, papers, records, or other data as described in the summons.

11. The books, papers, records, or other data sought by the summons are not already in the possession of the IRS.

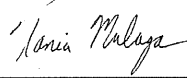
12. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

13. As of the date the summons was issued and served, and as of the day I signed this declaration, no recommendation for criminal prosecution of PR or The Natchez New Orleans LLC has been made by the IRS to the United States Department of Justice. In addition, no Department of Justice referral, as described in 26 U.S.C. § 7602(d), is in effect with respect to PR or The Natchez New Orleans LLC.

14. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons to properly investigate the tax liability of The Natchez New Orleans LLC for the Form 1065 for the tax year ending December 31, 2019.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 7th day of March, 2023.



Digitally signed by Tania Malaga
Date: 2023.03.07 09:51:53 -05'00'

TANIA MALAGA,
Revenue Agent